

FILE COPY

DARLENE GREEN
Comptroller



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section



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February 23, 2007

Michelle Schiller-Baker, Director
St. Martha's Hall
P.O. Box 4950
St. Louis, MO 63108

RE: Fiscal Monitoring Report of St. Martha's Hall, Federal Emergency Shelter and
Domestic Violence Program Grant (FESG & DV) (#2007-HOM24)

Dear Ms. Schiller-Baker:

Enclosed is a report of our fiscal monitoring review of the St. Martha's Hall (Documents #50823 and #52985) for the period January 1, 2006 through December 31, 2006. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of St. Martha's Hall. Our fieldwork was completed on January 22, 2007.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at (314) 589-6089.

Sincerely,

Sedrick D. Blake, CPA
Audit/Fiscal Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, DHS



CITY OF ST. LOUIS

***DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES***

***ST. MARTHA'S HALL
FEDERAL EMERGENCY SHELTER GRANT (FESG) AND
DOMESTIC VIOLENCE (DV) PROGRAMS
DOCUMENT #53195 AND #52985***

FISCAL MONITORING REVIEW

JANUARY 1, 2006 THROUGH DECEMBER 31, 2006

PROJECT #2007-HOM24

DATE ISSUED: FEBRUARY 23, 2007

***Prepared by:
The Internal Audit Section***



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
ST. MARTHA'S HALL
DOCUMENTS #50823 AND #52985
FISCAL MONITORING REVIEW
JANUARY 1, 2006 THROUGH DECEMBER 31, 2006**

TABLE OF CONTENTS

| <u>Description</u> | <u>Page(s)</u> |
|--|-----------------------|
| INTRODUCTION | |
| Background | 1 |
| Purpose | 1 |
| Scope and Methodology | 1 |
| CONCLUSION AND SUMMARY OF OBSERVATIONS | |
| Conclusion | 2 |
| Status of Prior Observations | 2 |
| A-133 Status | 2 |
| Summary of Current Observations | 2 |

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
ST. MARTHA'S HALL
DOCUMENTS #50823 AND #52985
FISCAL MONITORING REVIEW
JANUARY 1, 2006 THROUGH DECEMBER 31, 2006**

INTRODUCTION

Background

Contract Name: St. Martha's Hall

Document Numbers: 50823 and 52985

Contract Periods: January 1, 2006 through December 31, 2006
January 1, 2006 through December 31, 2006

Contract Amounts: \$37,620 and \$42,000

The Department of Housing and Urban Development (HUD) provided Federal Emergency Shelter Grant (FESG) funds and the City of St. Louis provided Domestic Violence Program (DV) funds to St. Martha's Hall. The Agency provided transitional housing and nighttime and daytime shelter for battered women and their children.

Purpose

The purpose of this fiscal monitoring review was to determine St. Martha's Hall's (Documents #50823 and #52985) compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2006 through December 31, 2006. We will make recommendations for improvements if necessary.

Scope and Methodology

We made inquiries regarding St. Martha's Hall's internal controls relating to the grant administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on January 22, 2007.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that St. Martha's Hall did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated January 4, 2005 identified no observations.

A-133 Status

The Agency is part of the Catholic Charities organization and, as such, was included in the A-133 Audit Report for the Archdiocese of St. Louis. The report was dated on September 27, 2006 for the year ending June 30, 2006. The Auditors expressed an unqualified opinion on the financial statements and the federal awards. There were no findings, questioned cost, or instances of noncompliance considered material to the financial statements or federal awards. There were no findings to be reported under OMB Circular A-133 requirements. The Archdiocese qualified as a low-risk auditee. IAS reviewed the report on December 6, 2006 and recommended that the report be accepted.

Summary of Current Observations

We did not have any observations.